

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
LERNOUT & HAUPSIE SPEECH)	Case No. 00-4398 (JHW)
PRODUCTS, N.V., et.al.)	
)	Jointly Administered
Debtor.)	
)	
SCOTT L. BAENA, LITIGATION)	
TRUSTEE OF THE LERNOUT &)	
HAUSPIE SPEECH PRODUCTS N.V.)	
LITIGATION TRUST,)	
)	Adv. Proc. No. 04-54842 (JHW)
Plaintiff,)	
)	
v.)	
)	
KPMG LLP and KLYNFELD PEAT)	
MARWICK GOERDELER)	
BEDRIJFREVISOREN,)	
)	
Defendants.)	

AFFIDAVIT OF VICTORIA GUILFOYLE, PARALEGAL

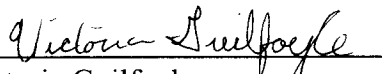
STATE OF DELAWARE :
 : SS:
NEW CASTLE COUNTY :

I, Victoria Guilfoyle, certify that I am, and at all times during the service, have been an employee of Morris, James, Hitchens & Williams LLP, not less than 18 years of age and not a party to the matter concerning which service was made. I certify further that on October 18, 2004, I caused to be served:

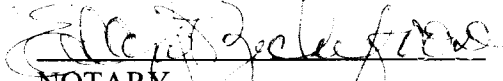
**KPMG LLP'S CROSS-MOTION FOR EXPEDITED CONSIDERATION
OF TRANSFER MOTION AND FOR ENLARGEMENT OF TIME
TO RESPOND TO THE COMPLAINT**

Service was completed upon the parties on the attached list in the manner indicated thereon.

Date: October 18, 2004


Victoria Guilfoyle

SWORN AND SUBSCRIBED before me this 18th day of October 2004.


NOTARY
My commission expires: _____

ELLEN J. ZICKEFOOSE
Notary Public - State of Delaware
My Comm. Expires Feb. 21, 2007

VIA HAND DELIVERY

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VIA FIRST CLASS MAIL

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